

**TOWNSHIP TRUSTEES' BULLETIN  
and Uniform Compliance Guidelines**

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November 1994

ITEMS TO REMEMBER

DECEMBER

- December 1: On or before December 1, certify to the County Treasurer a list of the names and addresses of all persons who have money due them. (IC 6-1.1-22-14)
- December 5: On or before the fifth day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of November, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1)
- December 20: If school township has become a part of a school corporation organized under Chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due January 1, 1995. (IC 20-4-1-35)
- December 25: Legal Holiday - Christmas Day (IC 1-1-9-1)

JANUARY

- January 1: Legal Holiday - New Year's Day (IC 1-1-9-1)
- January 1: Set up the Financial and Appropriation Record for the year 1995, by bringing forward the fund (cash) balances at the close of the year 1994 and entering appropriations as finally adopted and approved.
- January 3: Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January.) (IC 36-6-6-7)
- January 3-31: Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6)

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**ITEMS TO REMEMBER**

(Continued)

- January 5: On or before the fifth day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of December, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1)
- January 10: Annual meeting of the township board for the purpose of receiving, auditing and approving the report of the township trustee for 1994. (Second Tuesday after first Monday in January.) (IC 36-6-6-9)
- January 15: Assessment date for mobile homes defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
- January 15: Last day to make pension report and payment for fourth quarter of 1994 by townships participating in PERF.
- January 16: Legal Holiday - Martin Luther King Day (IC 1-1-9-2)
- January 20: Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 1994 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on January 10). (IC 36-6-4-12)
- January 31: Last day to file 1994 financial report, Township Form 15, with the State Board of Accounts. Use the forms sent to you or which you picked up at the State Board of Accounts meeting in Indianapolis, November 17, 1994.
- January 31: Last day to provide each employee with a W-2.
- January 31: Last day to file quarterly report for last quarter of 1994 with Internal Revenue Service.
- January 31: Last day to file Form 100R, Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form shall be mailed to the State Board of Accounts, 302 West Washington Street, 4th Floor, Room E418, Indianapolis, Indiana 46204. (IC 5-11-13-1)
- January 31: Last day to make report for last quarter of 1994 to Employment Security Division.

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FEBRUARY

- February 5: On or before the fifth day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of January, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1)
- February 12: Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- February 14: Last day for publication of township trustees' Annual Report, Township Form 15, for 1994, in summary form. (Within four weeks after the third Tuesday after the first Monday in January.) (IC 36-6-4-13)
- February 21: Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- February 28: Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Internal Revenue Service and Indiana Department of State Revenue, respectively.

**ANNUAL REPORT**

The annual report (Township Form No. 15, Revised 1994, is to be prepared in time to be submitted to the township board by January 10, 1995. **It is the duty of the trustee in office on December 31, 1994, to prepare the report.** The township board in office on January 10th is required to examine the report and approve it in whole or in part and the chairman of the township board is directed by law to keep the report, subject to inspection by any taxpayer of the township. The **trustee in office at December 31, 1994, is required to attend the meeting** of the township board to answer any inquiry pertaining to the report or to the business of the township conducted in the preceding year. A sufficient number of copies should be made for distribution to (1) chairman of the township board, (2) county auditor, (3) a file copy for the office of the township trustee, (4) the **State Board of Accounts**. Within 10 days after action on the report, with accompanying vouchers, in the office of the county auditor. **The outgoing trustee will also prepare one copy of the report (Form 15-1994) for each newspaper**, in which it is to be published in compliance with IC 36-6-4-13 (see February 14th above.) The trustee in office is to cause the publications to be made. One copy is to be filed with the State Board of Accounts no later than January 30, 1994.

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**QUALIFYING FOR OFFICE - OATH**

Every officer and every deputy, before entering upon the duties of his office, shall take an oath before some person qualified to administer the same (such as a Judge of the Circuit or Superior Court, Clerk of the Court or a Notary Public) to support the Constitution of the United States and the Constitution of the State of Indiana, and that the officer or deputy will faithfully discharge the duties of such office.

**OFFICIAL BONDS - QUALIFYING FOR OFFICE**

Bonds of the township trustee shall be fixed by the township board in an amount equal to \$15,000.00 for each \$1,000,000.00 of the previous year receipts but not less than \$15,000.00 nor more than \$300,000.00.

The premium on the trustee's bond is payable from the Township Fund. The bond must be approved by the county auditor and recorded and filed in the office of the county recorder.

In addition, official bonds must be purchased prior to taking office in accordance with IC 5-4-1-9. All bonds shall be made payable to the State of Indiana. IC 5-4-1-10.

**RECEIVING TOWNSHIP PROPERTY AND RECORDS FROM PREDECESSOR**

IC 36-6-4-14 requires that each township trustee who does not succeed themselves in office, shall on January 1, 1995, turn over to their successor all the property belonging to the township. Therefore the trustee is required to turn over all books, Township Trustee's Bulletins, Township Manual, and records of the township.

The bank accounts should be in the name of the township, for example, "Clay Township, St. Joseph County;" not in the name of the trustee. If the account is properly in the name of the township, the change can be made at the bank by simply registering the authorized signature of the incoming trustee.

Township business is a continuing one; a change of office need not interrupt that business.

We suggest the outgoing trustee prepare in duplicate an itemized inventory of equipment owned by the township on December 31, to be signed by the successor and outgoing trustee. One copy is for the outgoing trustee and one copy is to be kept by the incoming trustee as a township record.

It is impossible for a person in office to convey to his successor all of the knowledge gained during a term or terms of office. However, you may be able to give valuable assistance and you are urged to provide information to your successor.

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**EXAMINATION OF TRUSTEE'S OFFICE**

Several trustees have requested an audit of their office at the close of office on December 31, 1994. It is not necessary that an examination be made of the township trustee going out of office on December 31, 1994. Contact our office at (317) 232-2520 if problems exist with records prior to the regular audit and we will try to assist resolving the situation.